

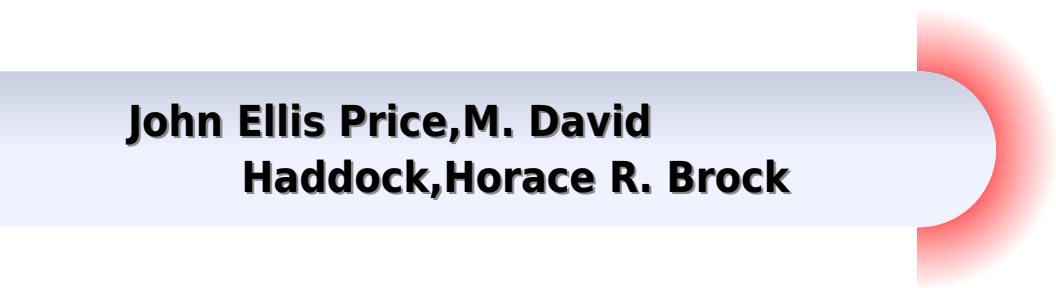
- 9 Paid cleaning service, \$100, check no. 110.
- 10 Young Company returned merchandise costing \$1,200 from invoice no. 52; the Elegant Dress Shop issued credit memo no. 10 to Young Company for \$1,200.
- 11 Purchased merchandise from Johnsons Company on account, \$14,000; terms 3/15, n/60.
- 12 Sold merchandise for \$30,000 cash.
- 12 Paid Thomas Company invoice dated March 2, check no. 111.
- 13 Sold \$5,000 of merchandise for cash.
- 14 Returned merchandise to Johnsons Company in the amount of \$1,000; the Elegant Dress Shop issued debit memo no. 4 to Johnsons Company.
- pt4 Paid \$2 from the petty cash fund for delivery expense, voucher no. 22.
- 15 Paid taxes due for FICA (OASDI and Medicare) and FET for February payroll, check no. 112.
- 15 Bridget withdrew \$250 for her own personal expenses, check no. 113.
- 15 Paid state income tax for February payroll, check no. 114.
- 16 Received payment from Young Company for invoice no. 52, less discount.
- 16 Young Company paid invoice no. 51, \$8,000.
- 16 Sold merchandise to Bach Company on account, \$4,600, invoice no. 54; terms 3/10, n/30.
- 21 Purchased delivery truck on account from Manny's Garage, \$19,700.
- 22 Sold merchandise to Young Company on account, \$5,000, invoice no. 55; terms 3/10, n/30.
- 23 Paid Johnsons Company the balance owed, check no. 115.
- 24 Sold merchandise to Bach Company on account, \$1,400, invoice no. 56; terms 3/10, n/30.
- 25 Purchased merchandise for \$1,800, check no. 116.
- 27 Purchased merchandise from Denmark Company on account, \$5,000; terms 1/10, n/30.
- 27 Paid \$3 postage from the petty cash fund, voucher no. 23.
- 28 Young Company paid invoice no. 55 dated March 22, less discount.
- 28 Bach Company paid invoice no. 54 dated March 16.
- 29 Purchased merchandise from Thomas Company on account, \$13,000; terms 1/10, n/30.
- 30 Sold merchandise to Denmark Company on account, \$9,000, invoice no. 57; terms 3/10, n/30.
- 30 Issued check no. 117 to replenish the petty cash fund to the same level. Assume no shortage or overage.
- 30 Recorded payroll in payroll register.
- 30 Journalized payroll entry (to be paid on 31st).
- 30 Journalized employer's payroll tax expense.
- 31 Paid payroll checks no. 118, no. 119, and no. 120.

Additional Data

- a./b. Ending merchandise inventory, \$14,580.
- c. During March, rent expired, \$550.
- d. Truck depreciated, \$300.
- e. Rental income earned, \$250 (one month's rent from subletting).
- f. Bridget Duval's dress shop is located at 1 Milgate Rd., Marblehead, MA 01945. Its identification number is 33-4158215.

College Accounting 13th Edition Mini Practice Set Answers

**John Ellis Price, M. David
Haddock, Horace R. Brock**



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Table of Contents College Accounting 13th Edition Mini Practice Set Answers

1. Understanding the eBook College Accounting 13th Edition Mini Practice Set Answers
 - The Rise of Digital Reading College Accounting 13th Edition Mini Practice Set Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying College Accounting 13th Edition Mini Practice Set Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an College Accounting 13th Edition Mini Practice Set Answers
 - User-Friendly Interface

4. Exploring eBook Recommendations from College Accounting 13th Edition Mini Practice Set Answers
 - Personalized Recommendations
 - College Accounting 13th Edition Mini Practice Set Answers User Reviews and Ratings
 - College Accounting 13th Edition Mini Practice Set Answers and Bestseller Lists
5. Accessing College Accounting 13th Edition Mini Practice Set Answers Free and Paid eBooks
 - College Accounting 13th Edition Mini Practice Set Answers Public Domain eBooks
 - College Accounting 13th Edition Mini Practice Set Answers eBook Subscription Services
 - College Accounting 13th Edition Mini Practice Set Answers Budget-Friendly Options
6. Navigating College Accounting 13th Edition Mini Practice Set Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - College Accounting 13th Edition Mini Practice Set Answers Compatibility with Devices
 - College Accounting 13th Edition Mini Practice Set Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of College Accounting 13th Edition Mini Practice Set Answers
 - Highlighting and Note-Taking College Accounting 13th Edition Mini Practice Set Answers
 - Interactive Elements College Accounting 13th Edition Mini Practice Set Answers
8. Staying Engaged with College Accounting 13th Edition Mini Practice Set Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers College Accounting 13th Edition Mini Practice Set Answers
9. Balancing eBooks and Physical Books College Accounting 13th Edition Mini Practice Set Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection College Accounting 13th Edition Mini Practice Set Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine College Accounting 13th Edition Mini Practice Set Answers
 - Setting Reading Goals College Accounting 13th Edition Mini Practice Set Answers
 - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of College Accounting 13th Edition Mini Practice Set Answers
 - Fact-Checking eBook Content of College Accounting 13th Edition Mini Practice Set Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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